MYSORE ACT No. 7 OF 1966.

(First published in the Mysore Gazette *on the Seventeenth day of March 1966).*

THE MYSORE SALES TAX (AMENDMENT) ACT, 1966

(Received the assent of the Governor on the Eleventh day of March 1966).

An Act further to amend the Mysore Sales Tax Act, 1957.

WHEREAS it is expedient further to amend the Mysore Sales Tax Act, 1957 (Mysore Act 25 of 1957);

BE it enacted by the Mysore State Legislature in the Seventeenth Year of the Republic of India as follows :—

1. Short title and commencement.—(1) This Act may be called the Mysore Sales Tax (Amendment) Act, 1966.

(2) It shall come into force on the first day of April 1966.

2. Amendment of section 2.—In sub-section (1) of section 2 of the Mysore Sales Tax Act, 1957 (Mysore Act 25 of 1957) (hereinafter referred to as the principal Act),—

(*a*) in sub-clause (i) of clause (k), for the words "The Central Government and a State Government other than the Government of Mysore", the words "an industrial, commercial or trading undertaking of the Government of Mysore, the Central Government, a State Government of any State, other than the State of Mysore" shall be substituted;

(*b*) in clause (t), Explanation (2) shall be omitted;

(*c*) in clause (v), item (i) of the Explanation shall be omitted.

3. Amendment of section 5.—In section 5 of the principal Act,—

(1) in sub-section (1),—

(*a*) for the words "two per cent", the words "three per cent", shall be substituted;

(*b*) in the first proviso, for the words "one and a half per cent", the words "two per cent" shall be substituted;

(*c*) in the second proviso,—

(i) for the words "parched rice and beaten rice", the words "parched rice, beaten rice and bran" shall be substituted;

(ii) for the words "one per cent", the words "one and a half per cent" shall be substituted;

(2) in clause (*a*) of sub-section (5), for the words "seven thousand and five hundred rupees", the words "ten thousand rupees" shall be substituted;

(3) sub-sections (5A) and (5B) shall be omitted.

4. Amendment of section 8.—In section 8 of the principal Act, sub-sections (2) and (3) shall be omitted.

5. Amendment of section 10.—In sub-section (1) of section 10 of the principal Act, for the words "seven thousand and five hundred rupees", the words "ten thousand rupees" shall be substituted.

6. Amendment of section 12.—In sub-section (1) of section 12 of the principal Act, for the words "seven thousand and five hundred rupees", the words "ten thousand rupees" shall be substituted.

7. Amendment of section 17.—In sub-section (1) of section 17 of the principal Act, in the table of rates, item (i) shall be omitted.

8. Amendment of section 18.—In section 18 of the principal Act, —

(1) in sub-section (1),—

(a) after the words "by way of tax", the words "or purporting to be by way of tax", shall be inserted ;

(b) the second and third provisos shall be omitted ;

(2) in sub-section (2), after the words "by way of tax" the words "or purporting to be by way of tax" shall be inserted.

9. Insertion of new section 18A.—After section 18 of the principal Act, the following section shall be and shall always be deemed to have been inserted, namely :—

"**18A. Penalty for collection in contravention of section 18.**—If any person collects any amount by way of tax or purporting to be by way of tax in contravention of the provisions of sub-section (1) or sub-section (2) of section 18, or if any registered dealer or licensed dealer collects any amount by way of tax or purporting to be by way of tax in excess of the amount payable by him, whether or not any tax is due from such person or dealer under this Act in respect of the transaction in which he collects such amount, the assessing authority may, after giving such person or dealer a reasonable opportunity of being heard, by order in writing, impose upon him by way of penalty a sum not exceeding one and a half times such amount :

Provided that no proceedings under this section shall be commenced after a period of five years from the expiry of the year in which the amount has been collected :

Provided further that no prosecution for an offence under section 29 shall be instituted in respect of the same facts on which a penalty has been imposed under this section."

10. Amendment of section 26.—In sub-section (1) of section 26 of the principal Act, the proviso shall be omitted.

11. Amendment of section 29.—In section 29 of the principal Act,—

(1) in sub-section (1), clause (c) shall be omitted;

(2) in sub-section (2), after clause (c), the following clause shall be inserted, namely :—

"(cc) collects any amount by way of tax or purporting to be by way of tax in contravention of sub-section (1) or sub-section (2) of section 18; or".

12. Amendment of the Second Schedule.—In the Second Schedule to the principal Act—

(1) serial numbers 1, 2, 3, 4, 5, 6 and 7 shall be omitted;

(2) in column 3 of serial number 8, for the words "Nine per cent", the words "Nine and a half per cent" shall be substituted;

(3) in column 3 of serial number 9, for the words "Three per cent", the words "Three and a half per cent" shall be substituted;

(4) in column 3 of serial number 10, for the words "Ten per cent", the words "Eleven per cent" shall be substituted;

(5) in column 3 of serial number 11, for the words "Six per cent", the words "Six and a half per cent" shall be substituted;

(6) in column 3 of serial numbers 12 and 13, for the words "Three per cent", the words "Three and a half per cent" shall be substituted;

(7) in column 3 of serial number 14, for the words "Five per cent", the words "Five and a half per cent" shall be substituted;

(8) in column 3 of serial numbers 15, 16, 17 and 18, for the words "Ten per cent", the words "Eleven per cent", shall be substituted;

(9) in column 3 of serial number 19, for the words "Four per cent", the words "Four and a half per cent" shall be substituted;

(10) in column 3 of serial number 20, for the words "Six per cent", the words "Six and a half per cent" shall be substituted;

(11) in column 3 of serial number 21, for the words "Seven per cent", the words "Seven and a half per cent" shall be substituted;

(12) in column 3 of serial number 22, for the words "Four per cent", the words "Four and a half per cent" shall be substituted;

(13) in column 3 of serial number 23, for the words "Eight per cent", the words "Eight and a half per cent shall be substituted;

(14) in column 3 of serial number 24, for the words "One per cent", the words "One and a half per cent" shal be substituted;

(15) in column 3 of serial number 25, for the words "One and a half per cent", "the words "Two per cent" shall be substituted;

(16) serial numbers 27, 28, 29, 30, 31, 32, 33 and 34 shall be omitted;

(17) in column 3 of serial numbers 35, 36 and 39, for the words "Six per cent", the words "Six and a half per cent" shall be substituted;

(18) in column 3 of serial number 40, for the words "Twelve per cent", the words "Twelve and a half per cent" shall be substituted;

(19) serial number 42 shall be omitted;

(20) in column 3 of serial numbers 43 and 44, for the words "Five per cent", the words "Five and a half per cent" shall be substituted;

(21) in column 3 of serial number 47, for the words "Two per cent", the words "Two and a half per cent" shall be substituted

(22) in column 3 of serial number 48, for the words "One and a half per cent", the words "Two per cent" shall be substituted;

(23) in column 3 of serial number 49, for the words "Two per cent", the words "Two and a half per cent" shall be substituted;

(24) in column 3 of serial numbers 50–A and 51, for the words "Three per cent", the words "Three and a half per cent" shall be substituted;

(25) in column 3 of serial numbers 52, 53, 54, 55, 56, 57, 58 and 59, for the words "Ten per cent" the words "Eleven per cent" shall be substituted;

(26) in column 3 of serial number 60, for the words "Seven per cent", the words "Seven and a half per cent" shall be substituted;

(27) in column 3 of serial number 61, for the words "Six per cent", the words "Six and a half per cent" shall be substituted;

(28) in column 3 of serial number 61–A, for the words "Four per cent", the words "Four and a half per cent" shall be substituted;

(29) in column 3 of serial number 62, for the words "Five per cent", the words "Five and a half per cent" shall be substituted;

(30) in column 3 of serial number 63, for the words "Ten per cent", the words "Eleven per cent" shall be substituted;

(31) in column 3 of serial number 64, for the words "Five per cent", the words "Five and a half per cent" shall be substituted;

(32) in column 3 of serial number 65, for the words "Eight per cent", the words "Eight and a half per cent" shall be substituted;

(33) in column 3 of serial number 65-A, for the words "Six per cent", the words "Six and a half per cent" shall be substituted;

(34) in column 3 of serial number 66, for the words "Eight per cent", the words "Eight and a half per cent" shall be substituted;

(35) in column 3 of serial number 67, for the words "Nine per cent", the words "Nine and a half per cent" shall be substituted;

(36) in column 3 of serial number 68, for the words "Four per cent", the words "Four and a half per cent" shall be substituted;

(37) in column 3 of serial number 69, for the words "Five per cent", the words "Five and a half per cent" shall be substituted;

(38) in column 3 of serial numbers 70, 71, 72 and 73, for the words "Ten per cent", the words "Eleven per cent" shall be substituted;

(39) in column 3 of serial number 74, for the words "One half per cent", the words "One per cent" shall be substituted;

(40) in column 3 of serial number 75, for the words "Three per cent", the words "Three and a half per cent" shall be substituted;

(41) serial number 76 shall be omitted;

(42) in column 3 of serial number 77, for the words "Four per cent", the words "Four and a half per cent" shall be substituted;

(43) in column 3 of serial numbers 78 and 79, for the words "Three per cent", the words "Three and a half per cent" shall be substituted;

(44) in column 3 of serial number 80, for the words "Five per cent", the words "Five and a half per cent" shall be substituted;

(45) after the entry relating to serial number 81, the following entries shall be inserted, namely:—

"81A. Dusters and sprayers used for dusting and spraying pesticides and insecticides.....Two per cent.

81B. Blasting gunpowder.....Two per cent."

(46) Explanation I to the Schedule shall be omitted.

13. Amendment of the Third Schedule.—In the Third Schedule to the principal Act—

(1) serial numbers 2 and 3 shall be omitted;

(2) in column 4 of serial numbers 7 and 8, for the words "Two per cent", the words "Five per cent" shall be substituted;

(3) serial number 10 shall be omitted;

(4) in column 4 of serial number 11, for the words "Two per cent", the words "Five per cent" shall be substituted;

(5) in column 4 of serial number 12, for the words "Three per cent", the words "Five per cent" shall be substituted;

(6) serial number 14 shall be omitted.

By Order and in the name of the Governor of Mysore,

R. SANJEEVALU,
Secretary to Government,
Law Department.